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performed in the revenue cycle,

regardless of the technology used

Functional departments in the

revenue cycle and the flow of

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revenue transactions through the organization Documents, journals, and accounts needed for audit trails, records, decision making, and financial reporting Risks associated with the revenue cycle and the controls that reduce these risks The operational and control implications of technology used to automate and reengineer the revenue cycle

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automated and much of the “paper trail” is gone. Follow carefully the description of what tasks are carried out by the sales clerks. Some jobs that were

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Chair in Business and Economics  
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Advanced Technologies in  
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Approach to Database Modeling

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Accounting Information Systems

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